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State Bar Court of California Hearing Department San Francisco		
Counsel For The State Bar Treva R. Stewart 180 Howard Street, 7th Floor San Francisco, CA 94105 Bar # 239829	Case Number (s) 07-O-10203	(for Court's use) PUBLIC MATTER FILED <i>ADS</i> JAN 15 2009 STATE BAR COURT CLERK'S OFFICE SAN FRANCISCO
In Pro Per Respondent William G. Panzer 370 Grand Avenue, #3 Oakland, CA 94610 Bar # 128684	Submitted to: Settlement Judge	
In the Matter Of: William G. Panzer Bar # 128684 A Member of the State Bar of California (Respondent)	STIPULATION RE FACTS, CONCLUSIONS OF LAW AND DISPOSITION AND ORDER APPROVING STAYED SUSPENSION; NO ACTUAL SUSPENSION <input type="checkbox"/> PREVIOUS STIPULATION REJECTED	

Note: All information required by this form and any additional information which cannot be provided in the space provided, must be set forth in an attachment to this stipulation under specific headings, e.g., "Facts," "Dismissals," "Conclusions of Law," "Supporting Authority," etc.

A. Parties' Acknowledgments:

- (1) Respondent is a member of the State Bar of California, admitted **June 17, 1987**.
- (2) The parties agree to be bound by the factual stipulations contained herein even if conclusions of law or disposition are rejected or changed by the Supreme Court.
- (3) All investigations or proceedings listed by case number in the caption of this stipulation are entirely resolved by this stipulation and are deemed consolidated. Dismissed charge(s)/count(s) are listed under "Dismissals." The stipulation consists of **14** pages, not including the order.
- (4) A statement of acts or omissions acknowledged by Respondent as cause or causes for discipline is included under "Facts."
- (5) Conclusions of law, drawn from and specifically referring to the facts are also included under "Conclusions of Law".
- (6) The parties must include supporting authority for the recommended level of discipline under the heading "Supporting Authority."
- (7) No more than 30 days prior to the filing of this stipulation, Respondent has been advised in writing of any pending investigation/proceeding not resolved by this stipulation, except for criminal investigations.

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- (8) Payment of Disciplinary Costs—Respondent acknowledges the provisions of Bus. & Prof. Code §§6086.10 & 6140.7. (Check one option only):
- costs added to membership fee for calendar year following effective date of discipline.
 - costs to be paid in equal amounts prior to February 1 for the following membership years: **three billing cycles following the effective date of the Supreme Court Order.**
(hardship, special circumstances or other good cause per rule 284, Rules of Procedure)
 - costs waived in part as set forth in a separate attachment entitled "Partial Waiver of Costs"
 - costs entirely waived

B. Aggravating Circumstances [for definition, see Standards for Attorney Sanctions for Professional Misconduct, standard 1.2(b)]. Facts supporting aggravating circumstances are required.

- (1) **Prior record of discipline** [see standard 1.2(f)]
- (a) State Bar Court case # of prior case
 - (b) Date prior discipline effective
 - (c) Rules of Professional Conduct/ State Bar Act violations:
 - (d) Degree of prior discipline
 - (e) If Respondent has two or more incidents of prior discipline, use space provided below or a separate attachment entitled "Prior Discipline."
- (2) **Dishonesty:** Respondent's misconduct was surrounded by or followed by bad faith, dishonesty, concealment, overreaching or other violations of the State Bar Act or Rules of Professional Conduct.
- (3) **Trust Violation:** Trust funds or property were involved and Respondent refused or was unable to account to the client or person who was the object of the misconduct for improper conduct toward said funds or property.
- (4) **Harm:** Respondent's misconduct harmed significantly a client, the public or the administration of justice.
- (5) **Indifference:** Respondent demonstrated indifference toward rectification of or atonement for the consequences of his or her misconduct.
- (6) **Lack of Cooperation:** Respondent displayed a lack of candor and cooperation to victims of his/her misconduct or to the State Bar during disciplinary investigation or proceedings. **See Attachment to Stipulation.**
- (7) **Multiple/Pattern of Misconduct:** Respondent's current misconduct evidences multiple acts of wrongdoing or demonstrates a pattern of misconduct.
- (8) **No aggravating circumstances** are involved.

Additional aggravating circumstances

C. Mitigating Circumstances [see standard 1.2(e)]. Facts supporting mitigating circumstances are required.

- (1) **No Prior Discipline:** Respondent has no prior record of discipline over many years of practice coupled with present misconduct which is not deemed serious.
- (2) **No Harm:** Respondent did not harm the client or person who was the object of the misconduct.
- (3) **Candor/Cooperation:** Respondent displayed spontaneous candor and cooperation with the victims of his/her misconduct and to the State Bar during disciplinary investigation and proceedings.
- (4) **Remorse:** Respondent promptly took objective steps spontaneously demonstrating remorse and recognition of the wrongdoing, which steps were designed to timely atone for any consequences of his/her misconduct.
- (5) **Restitution:** Respondent paid \$ o n i n restitution to without the threat or force of disciplinary, civil or criminal proceedings.
- (6) **Delay:** These disciplinary proceedings were excessively delayed. The delay is not attributable to Respondent and the delay prejudiced him/her.
- (7) **Good Faith:** Respondent acted in good faith.
- (8) **Emotional/Physical Difficulties:** At the time of the stipulated act or acts of professional misconduct Respondent suffered extreme emotional difficulties or physical disabilities which expert testimony would establish was directly responsible for the misconduct. The difficulties or disabilities were not the product of any illegal conduct by the member, such as illegal drug or substance abuse, and Respondent no longer suffers from such difficulties or disabilities.
- (9) **Severe Financial Stress:** At the time of the misconduct, Respondent suffered from severe financial stress which resulted from circumstances not reasonably foreseeable or which were beyond his/her control and which were directly responsible for the misconduct.
- (10) **Family Problems:** At the time of the misconduct, Respondent suffered extreme difficulties in his/her personal life which were other than emotional or physical in nature.
- (11) **Good Character:** Respondent's good character is attested to by a wide range of references in the legal and general communities who are aware of the full extent of his/her misconduct.
- (12) **Rehabilitation:** Considerable time has passed since the acts of professional misconduct occurred followed by convincing proof of subsequent rehabilitation.
- (13) **No mitigating circumstances** are involved.

Additional mitigating circumstances

D. Discipline:

- (1) **Stayed Suspension:**

- (a) Respondent must be suspended from the practice of law for a period of **two years**.
- i. and until Respondent shows proof satisfactory to the State Bar Court of rehabilitation and present fitness to practice and present learning and ability in the law pursuant to standard 1.4(c)(ii), Standards for Attorney Sanctions for Professional Misconduct.
 - ii. and until Respondent pays restitution as set forth in the Financial Conditions form attached to this stipulation.
 - iii. and until Respondent does the following:

The above-referenced suspension is stayed.

(2) **Probation:**

Respondent is placed on probation for a period of **two years**, which will commence upon the effective date of the Supreme Court order in this matter. (See rule 9.18 California Rules of Court)

E. Additional Conditions of Probation:

- (1) During the probation period, Respondent must comply with the provisions of the State Bar Act and Rules of Professional Conduct.
- (2) Within ten (10) days of any change, Respondent must report to the Membership Records Office of the State Bar and to the Office of Probation of the State Bar of California ("Office of Probation"), all changes of information, including current office address and telephone number, or other address for State Bar purposes, as prescribed by section 6002.1 of the Business and Professions Code.
- (3) Within thirty (30) days from the effective date of discipline, Respondent must contact the Office of Probation and schedule a meeting with Respondent's assigned probation deputy to discuss these terms and conditions of probation. Upon the direction of the Office of Probation, Respondent must meet with the probation deputy either in-person or by telephone. During the period of probation, Respondent must promptly meet with the probation deputy as directed and upon request.
- (4) Respondent must submit written quarterly reports to the Office of Probation on each January 10, April 10, July 10, and October 10 of the period of probation. Under penalty of perjury, Respondent must state whether Respondent has complied with the State Bar Act, the Rules of Professional Conduct, and all conditions of probation during the preceding calendar quarter. Respondent must also state whether there are any proceedings pending against him or her in the State Bar Court and if so, the case number and current status of that proceeding. If the first report would cover less than 30 days, that report must be submitted on the next quarter date, and cover the extended period.

In addition to all quarterly reports, a final report, containing the same information, is due no earlier than twenty (20) days before the last day of the period of probation and no later than the last day of probation.

- (5) Respondent must be assigned a probation monitor. Respondent must promptly review the terms and conditions of probation with the probation monitor to establish a manner and schedule of compliance. During the period of probation, Respondent must furnish to the monitor such reports as may be requested, in addition to the quarterly reports required to be submitted to the Office of Probation. Respondent must cooperate fully with the probation monitor.
- (6) Subject to assertion of applicable privileges, Respondent must answer fully, promptly and truthfully any inquiries of the Office of Probation and any probation monitor assigned under these conditions which are directed to Respondent personally or in writing relating to whether Respondent is complying or has complied with the probation conditions.

(Do not write above this line.)

- (7) Within one (1) year of the effective date of the discipline herein, Respondent must provide to the Office of Probation satisfactory proof of attendance at a session of the State Bar Ethics School, and passage of the test given at the end of that session.
- No Ethics School recommended. Reason: .
- (8) Respondent must comply with all conditions of probation imposed in the underlying criminal matter and must so declare under penalty of perjury in conjunction with any quarterly report to be filed with the Office of Probation.
- (9) The following conditions are attached hereto and incorporated:
- | | |
|---|---|
| <input type="checkbox"/> Substance Abuse Conditions | <input type="checkbox"/> Law Office Management Conditions |
| <input type="checkbox"/> Medical Conditions | <input checked="" type="checkbox"/> Financial Conditions |

F. Other Conditions Negotiated by the Parties:

- (1) **Multistate Professional Responsibility Examination:** Respondent must provide proof of passage of the Multistate Professional Responsibility Examination ("MPRE"), administered by the National Conference of Bar Examiners, to the Office of Probation within one year. **Failure to pass the MPRE results in actual suspension without further hearing until passage. But see rule 9.10(b), California Rules of Court, and rule 321(a)(1) & (c), Rules of Procedure.**
- No MPRE recommended. Reason:
- (2) **Other Conditions:**
- See Attachment to Stipulation.**

ATTACHMENT TO

STIPULATION RE FACTS, CONCLUSIONS OF LAW AND DISPOSITION

IN THE MATTER OF: WILLIAM G. PANZER

CASE NUMBER(S): 07-O-10203 LMA

FACTS AND CONCLUSIONS OF LAW.

FACTS

Respondent admits that the following facts are true and that he is culpable of violations of the specified statutes and/or Rules of Professional Conduct.

1. On October 10, 2001 the Drug Enforcement Agency ("DEA") arrested David and Carol Conkey ("the Conkeys") for conspiracy to manufacture methamphetamine and seized \$400,300.00 in cash from them. On December 21, 2001, the Conkeys hired Respondent to represent them in the seizure and proposed forfeiture matter described as Asset ID:02-DEA-398283, Case Number R3-99-0280. The Conkeys gave Respondent \$1,500.00 to contest the seizure and proposed forfeiture.
2. The Conkeys provided Respondent with copies of the Notices of Seizure that they received. There were four Notices regarding the \$400,300.00 mailed to the Conkeys by the DEA: 1) a Notice was mailed, via certified mail, to David Conkey on November 26, 2001, to P.O. Box 12340, Reno, Nevada 89510; this notice was returned unclaimed; 2) a Notice was mailed on November 26, 2001, to Carol Conkey at 2615 Menorca Court, San Ramon, California 94583 and on December 6, 2001, Carol Conkey signed for accepted delivery of this Notice; 3) a Notice was mailed on November 26, 2001 to Carol Conkey at P.O. Box 12340 Reno, Nevada 89510. This Notice was returned as unclaimed; and, 4) a Notice was mailed to Christopher King Conkey, c/o David and Carol Conkey, at 2614 Menorca Court, San Ramon, California 94583. On December 6, 2001, the Conkeys, or someone on their behalf, signed and accepted delivery of this Notice.
3. Each Notice specified that, in order to contest the asset forfeiture it would be necessary to file a claim with the Forfeiture Counsel of the DEA no later than December 31, 2001.
4. The Notice also advised that in order to request remission or mitigation of the forfeiture (a pardon, as distinguished from contesting the forfeiture) a petition for remission or mitigation must be filed with the Forfeiture Counsel of the DEA no later than thirty (30) days from the date of receipt of the Notice.
5. A Notice of Seizure of miscellaneous chemicals allegedly associated with manufacturing methamphetamine (asset number 02-DEA-398284), dated November 29, 2001, was also sent, via certified mail, to David Conkey and Carol Conkey. On December 4, 2001, the Conkeys or someone on their behalf, signed a certified mail receipt for this Notice. The Conkeys gave this Notice to Respondent as well.

6. Respondent made a claim for the seized \$400,300.00 via a letter to the Forfeiture Counsel dated December 31, 2001 ("claim"), which was the deadline for responding to the forfeiture. However, the Forfeiture Counsel of the DEA, which was in Arlington, Virginia, did not receive the letter until January 3, 2002, after the December 31, 2001 deadline. Respondent failed to timely respond to the Notices of Seizure of the \$400,300.00 in assets.
7. On or about January 8, 2002, the U.S. Department of Justice, DEA Office of Domestic Operations, sent a letter to Respondent, advising that Respondent's claim on behalf of the Conkeys was rejected as untimely, because it was received by the DEA after the December 31, 2001 deadline. Respondent, or someone on his behalf, signed for the certified mail receipt of this letter.
8. The January 8, 2002 letter from the DEA Office of Domestic Operations also notified Respondent that he could file a Petition for Remission and/or Mitigation within twenty (20) days from the date of Respondent's receipt of the January 8, 2002 letter from the DEA.
9. Respondent failed to advise the Conkeys of the DEA's rejection of the claim, due to his late filing of same.
10. Respondent failed to advise the Conkeys of the option to request remission and/or mitigation within twenty (20) days of the January 8, 2002 letter date. Respondent failed to counsel the Conkeys on whether or not to seek remission and/or mitigation.
11. On or about January 18, 2002, Respondent wrote a second letter to the forfeiture counsel at the DEA Office of Domestic Operations. In his letter, Respondent advised the DEA that he thought the forfeiture was improper due to the pending criminal indictment against the Conkeys, which also alleged a criminal forfeiture of the self same currency; and because Respondent claimed that there was a discrepancy between the date of the letter to the Conkeys (November 26, 2001) and the postmark on the envelope (November 29, 2001). In fact, the notice regarding the \$400,300.00 in cash was mailed on November 26, 2001.
12. Thereafter, Respondent took no further action on the \$400,300.00 cash forfeiture matter.
13. On or about February 26, 2002, the DEA issued a declaration of forfeiture for the \$400,300.00 in cash.
14. The Conkeys were unaware of Respondent's failure to meet the December 31, 2001 deadline, and the DEA's rejection of the untimely claim filed on their behalf by Respondent, until 2004. Respondent withheld this information from the Conkeys.
15. In or about April, 2004, the Conkeys spoke to Respondent and advised him that they were informed by someone other than Respondent (Lou Davis) of the forfeiture of their \$400,300.00.
16. On or about May 3, 2004, the Conkeys sent Respondent an e-mail at wgpanzer@earthlink.net, asking Respondent, "We need to now how this happened and what can be done about it?" and "Why did it take 3 years for any of us to hear about it?"

17. Respondent received the May 3, 2004 e-mail from the Conkeys. In response, Respondent gave the Conkeys the same information he provided to the DEA in January 18, 2001: namely, that he thought the forfeiture was improper due to the pending criminal indictment against the Conkeys' currency; and because Respondent claimed that there was a discrepancy between the date of the letter to the Conkeys (November 26, 2001) and the postmark on the envelope (November 29, 2001).
18. On or about June 19, 2004, the Conkeys again sent Respondent an e-mail, requesting the status of their asset forfeiture matter. The Conkeys asked, "The appropriate next step you identified was to contact DEA and find out what happened, especially regarding the dates. Was this letter sent? Has there been a response? Please advise."
19. Respondent received the Conkeys' June 19, 2004 e-mail and failed to respond or otherwise give them a status update of their forfeiture case.
20. On or about August 2, 2004, the Conkeys again e-mailed Respondent, asking for the status of their asset forfeiture matter.
21. Respondent received the Conkeys' August 2, 2004 e-mail and failed to respond or otherwise give them a status update of their forfeiture case.
22. On or about September 9, 2004, the Conkeys dropped in on Respondent at his office. Respondent advised the Conkeys that he had written the DEA on their behalf and had not received a response.
23. On or about November 4, 2004, the Conkeys sent a letter via facsimile and certified mail, to Respondent at 370 Grand Avenue, Suite 3, Oakland, California 94610. In the letter, the Conkeys again asked for a status of their asset forfeiture matter. They stated, "We have continued to leave phone messages and e-mails asking for an appointment."
24. Respondent received the November 4, 2004 letter and/or facsimile from the Conkeys and failed to respond or otherwise inform them of the status of the forfeiture matter.
25. The Conkeys were then preoccupied with the defense of their criminal action. They were both convicted in March 2005 of crimes related to the possession and distribution of chemicals used to manufacture methamphetamine. David Conkey was sentenced to one year and one day in federal prison. He commenced his sentence on March 6, 2006. Carol Conkey received a sentence of probation.
26. On or about November 2, 2005, the Conkeys, with Respondent as their counsel, stipulated to the forfeiture of the chemicals (asset number 02-DEA-398284).
27. In February, 2006, the Conkeys met with Respondent and discussed the forfeiture of the \$400,300.00.
28. On or about March 24, 2006, Carol Conkey e-mailed Respondent and requested a status

on the forfeiture proceedings.

29. Respondent received the March 24, 2006 e-mail from Carol Conkey and failed to respond or otherwise apprise her of the status of her forfeiture proceedings.

30. On or about April 21, 2006, Carol Conkey again e-mailed Respondent and requested an update on the forfeiture matter. Carol Conkey requested copies of all correspondence that had taken place since the February meeting.

31. Respondent received the April 21, 2006 e-mail from Carol Conkey and failed to respond or otherwise apprise her of the status of her forfeiture proceedings.

32. On or about May 24, 2006, Carol Conkey wrote a letter to Respondent at 370 Grand Avenue, Suite 3, Oakland, California 94610. Carol Conkey requested a status as to what had happened in the last three months, since the February 2006 meeting with Respondent. Carol Conkey again requested copies of all correspondence which had taken place since February 2006.

33. Respondent received the May 24, 2006 letter from Carol Conkey and failed to respond or otherwise apprise her of the status of her forfeiture proceedings.

34. On or about July 24, 2006, Carol Conkey sent Respondent an e-mail, stating, "We are still waiting to hear how things are proceeding."

35. Respondent received the July 24, 2006 e-mail from Carol Conkey and failed to respond or otherwise apprise her of the status of her forfeiture proceedings.

36. On or about September 13, 2006, Carol Conkey again sent an e-mail to Respondent, advising Respondent that she was sending a certified letter. She stated, "I have found it necessary to send the letter because you have not responded to my e-mails and telephone messages since February 10, 2006."

37. On or about September 13, 2006, Carol Conkey sent Respondent a letter, via certified mail at 370 Grand Avenue, Suite 3, Oakland, California 94160.

38. Respondent received Carol Conkey's September 13, 2006 letter and failed to respond or otherwise apprise her of the status of her case.

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Conclusions of Law

1. By failing to timely contest the forfeiture on behalf of the Conkeys; by failing to advise the

Conkeys of the DEA's rejection of their December 31, 2001 claim, and by failing to counsel the Conkeys on remission and/or mitigation, Respondent failed to perform, in wilful violation of Rules of Professional Conduct, rule 3-110(A).

2. By failing to advise the Conkeys that he failed to meet the December 31, 2001 DEA deadline to contest the forfeiture on their behalf; by failing to advise the Conkeys that the DEA gave them an additional twenty days (20) to submit a Petition for Remission and/or Mitigation, and by failing to advise the Conkeys that, in the absence of filing the petition, the DEA would dispose of the \$400,300.00 (i.e. through forfeiture), Respondent failed to keep the Conkeys reasonably informed of significant developments in a matter in which Respondent agreed to provide legal services, in wilful violation of Business and Professions Code, section 6068(m).

3. By failing to respond to Carol Conkey's letters and e-mails from March 24, 2006 though September 2006, Respondent failed to respond to the reasonable status inquiries in a matter in which he agreed to perform legal services, in wilful violation of Business and Professions Code, section 6068(m).

AGGRAVATING CIRCUMSTANCES.

Standard 1.2(b)(vi) states that the display of a lack of candor and cooperation to victims of a member's misconduct or to the State Bar during disciplinary investigation or proceedings is an aggravating circumstance.

FACTS SUPPORTING AGGRAVATING CIRCUMSTANCES.

Respondent did not inform his clients of his failure to timely respond to the Notice of Forfeiture or their right to file a Petition for Remission and/or Mitigation. Also, respondent's participation in the State Bar investigation and proceedings has been sporadic and inconsistent.

MITIGATING CIRCUMSTANCES

Respondent had no prior discipline in the 14 years preceding the onset of misconduct nor any since.

AUTHORITIES SUPPORTING DISCIPLINE.

Standards

Standard 2.4(b) provides for reproof or suspension for violation of rule 3-110(A) of the Rules of Professional Conduct, depending upon the extent and degree of harm to the client.

Standard 2.6 provides for disbarment or suspension for violation of Business and Professions Code 6068(m), depending on the gravity of the offense of the harm to the victim.

Cases

The following cases support the level of discipline in this matter:

In *In the Matter of Aguiliz* (Review Dept. 1992) 2 Cal State Bar Ct. Rptr. 32, the court imposed a stayed suspension for failure to perform. In mitigation, the attorney suffered a death in his family. In *Harris v. State Bar* (1990) 51 Cal. 3d. 1082, a 90 day actual suspension was imposed for the attorney's four year neglect of a case. In *Wren v. State Bar* (1983) 34 Cal. 3d. 81, the attorney was actually suspended for 45 days for failure to perform and misrepresentation to the client.

PENDING PROCEEDINGS.

The disclosure date referred to, on page one, paragraph A.(7), was ~~November 18, 2008.~~ ^{December 26, 2008. TS}

STATE BAR ETHICS SCHOOL.

Because respondent has agreed to attend State Bar Ethics School as part of this stipulation, respondent may receive Minimum Continuing Legal Education credit upon the satisfactory completion of State Bar Ethics School.

COSTS OF DISCIPLINARY PROCEEDINGS.

Respondent acknowledges that the Office of the Chief Trial Counsel has informed respondent that as of November 18, 2008, the estimated costs in this matter are \$2,530.30. Respondent further acknowledges that should this stipulation be rejected or should relief from the stipulation be granted, the costs in this matter may increase due to the cost of further proceedings.

In the Matter of
William G. Panzer

Case number(s):
07-O-10203 LMA

A Member of the State Bar

Financial Conditions

a. Restitution

- Respondent must pay restitution (including the principal amount, plus interest of 10% per annum) to the payee(s) listed below. If the Client Security Fund ("CSF") has reimbursed one or more of the payee(s) for all or any portion of the principal amount(s) listed below, Respondent must also pay restitution to CSF in the amount(s) paid, plus applicable interest and costs.

Payee	Principal Amount	Interest Accrues From
David and Carol Conkey	1500.00	December 1, 2008

- Respondent must pay above-referenced restitution and provide satisfactory proof of payment to the Office of Probation not later than **February 1, 2009**.

b. Installment Restitution Payments

- Respondent must pay the above-referenced restitution on the payment schedule set forth below. Respondent must provide satisfactory proof of payment to the Office of Probation with each quarterly probation report, or as otherwise directed by the Office of Probation. No later than 30 days prior to the expiration of the period of probation (or period of reproval), Respondent must make any necessary final payment(s) in order to complete the payment of restitution, including interest, in full.

Payee/CSF (as applicable)	Minimum Payment Amount	Payment Frequency

c. Client Funds Certificate

1. If Respondent possesses client funds at any time during the period covered by a required quarterly report, Respondent must file with each required report a certificate from Respondent and/or a certified public accountant or other financial professional approved by the Office of Probation, certifying that:
- Respondent has maintained a bank account in a bank authorized to do business in the State of California, at a branch located within the State of California, and that such account is designated as a "Trust Account" or "Clients' Funds Account";

- b. Respondent has kept and maintained the following:
- i. A written ledger for each client on whose behalf funds are held that sets forth:
 1. the name of such client;
 2. the date, amount and source of all funds received on behalf of such client;
 3. the date, amount, payee and purpose of each disbursement made on behalf of such client; and,
 4. the current balance for such client.
 - ii. a written journal for each client trust fund account that sets forth:
 1. the name of such account;
 2. the date, amount and client affected by each debit and credit; and,
 3. the current balance in such account.
 - iii. all bank statements and cancelled checks for each client trust account; and,
 - iv. each monthly reconciliation (balancing) of (i), (ii), and (iii), above, and if there are any differences between the monthly total balances reflected in (i), (ii), and (iii), above, the reasons for the differences.
- c. Respondent has maintained a written journal of securities or other properties held for clients that specifies:
- i. each item of security and property held;
 - ii. the person on whose behalf the security or property is held;
 - iii. the date of receipt of the security or property;
 - iv. the date of distribution of the security or property; and,
 - v. the person to whom the security or property was distributed.
2. If Respondent does not possess any client funds, property or securities during the entire period covered by a report, Respondent must so state under penalty of perjury in the report filed with the Office of Probation for that reporting period. In this circumstance, Respondent need not file the accountant's certificate described above.
3. The requirements of this condition are in addition to those set forth in rule 4-100, Rules of Professional Conduct.

d. Client Trust Accounting School

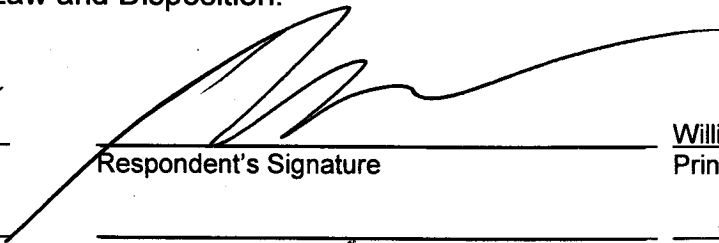


- Within one (1) year of the effective date of the discipline herein, Respondent must supply to the Office of Probation satisfactory proof of attendance at a session of the Ethics School Client Trust Accounting School, within the same period of time, and passage of the test given at the end of that session.

(Do not write above this line.)

In the Matter of William G. Panzer	Case number(s): 07-O-10203
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SIGNATURE OF THE PARTIES

By their signatures below, the parties and their counsel, as applicable, signify their agreement with each of the recitations and each of the terms and conditions of this Stipulation Re Fact, Conclusions of Law and Disposition.

<u>12/27/08</u> Date	 Respondent's Signature	<u>William G. Panzer</u> Print Name
<u>12/29/08</u> Date	 Respondent's Counsel Signature	<u>Treva R. Stewart</u> Print Name
<u>12/29/08</u> Date	 Deputy Trial Counsel's Signature	<u>Treva R. Stewart</u> Print Name

(Do not write above this line.)

In the Matter Of WILLIAM PANZER	Case Number(s): 07-O-10203
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ORDER

Finding the stipulation to be fair to the parties and that it adequately protects the public, IT IS ORDERED that the requested dismissal of counts/charges, if any, is GRANTED without prejudice, and:

- The stipulated facts and disposition are APPROVED and the DISCIPLINE RECOMMENDED to the Supreme Court.
- The stipulated facts and disposition are APPROVED AS MODIFIED as set forth below, and the DISCIPLINE IS RECOMMENDED to the Supreme Court.
- All Hearing dates are vacated.

The parties are bound by the stipulation as approved unless: 1) a motion to withdraw or modify the stipulation, filed within 15 days after service of this order, is granted; or 2) this court modifies or further modifies the approved stipulation. (See rule 135(b), Rules of Procedure.) **The effective date of this disposition is the effective date of the Supreme Court order herein, normally 30 days after file date. (See rule 9.18(a), California Rules of Court.)**

Date Jan 9, 2009 Cat McElroy
Judge of the State Bar Court

CERTIFICATE OF SERVICE

[Rule 62(b), Rules Proc.; Code Civ. Proc., § 1013a(4)]

I am a Case Administrator of the State Bar Court of California. I am over the age of eighteen and not a party to the within proceeding. Pursuant to standard court practice, in the City and County of San Francisco, on January 15, 2009, I deposited a true copy of the following document(s):

STIPULATION RE FACTS, CONCLUSIONS OF LAW AND DISPOSITION AND ORDER APPROVING

in a sealed envelope for collection and mailing on that date as follows:

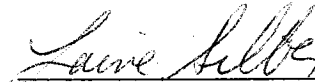
- by first-class mail, with postage thereon fully prepaid, through the United States Postal Service at San Francisco, California, addressed as follows:

WILLIAM G. PANZER
370 GRAND AVE #3
OAKLAND, CA 94610

- by interoffice mail through a facility regularly maintained by the State Bar of California addressed as follows:

TREVA STEWART, Enforcement, San Francisco

I hereby certify that the foregoing is true and correct. Executed in San Francisco, California, on January 15, 2009.



Laine Silber
Case Administrator
State Bar Court